

## ABSTRACT OF THE INVENTION

The present invention describes a structure for and a method of forming a first set and a second set of features in a substrate; covering the first  
5 and second set of features with a material; forming a third set of features in the material and removing the material to expose the first set of features, leaving the second set of features embedded below the material; measuring post-etch overlay between the first set and the third set of features; and measuring post-develop overlay between the second set and the third set of features.

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